

**RULES
OF
THE TENNESSEE DEPARTMENT OF INSURANCE
DIVISION OF INSURANCE**

**CHAPTER 0780-1-50
RELATING TO THE TIMELY FILING OF PREMIUM TAX RETURNS**

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0780-1-50-.01 DEFINITIONS

- (1) "Tax return", as used herein, shall mean the tax return as identified in Section 56-4-205, Tennessee Code Annotated.
- (2) "Payment", as used herein, means check payable to the Commissioner in the full amount due as calculated on the tax return.
- (3) "Commissioner", as used herein, means the Commissioner of Insurance.

Authority: T.C.A. §§56-1-501, 56-1- 701, and 56-2-301. **Administrative History:** Original rule filed April 8, 1982; effective May 24, 1982.

0780-1-50-.02 PURPOSE. The purpose of this rule is to identify the two methods of making premium tax filings and payments promptly and correctly as required by Section 56-4-216, Tennessee Code Annotated.

Authority: T.C.A. §§56-1-501, 56-1- 701, and 56-2-301. **Administrative History:** Original rule filed April 8, 1982; effective May 24, 1982.

0780-1-50-.03 DUE DATE OF PAYMENTS. For compliance with the requirements of Section 56-4-205, 206, 207, 208 and 209. Tennessee Code Annotated, all such taxes shall not be considered as paid on or before March 1 and /or September 1 of each year unless the tax returns and payment are actually received in the department on or before March 1 and/or September 1 of each year; except, that a tax return with payment will be considered "timely filed" provided such premium tax return and payment bears a registered mailing date no later than March 1 and/or September 1 and is transmitted by registered United States Mail, return receipt requested. When the due date falls on a non-business day (Sunday or legal holiday), the next business day following will be considered as the due date.

Authority: T.C.A. §§56-1-501, 56-1- 701, and 56-2-301. **Administrative History:** Original rule filed April 8, 1982; effective May 24, 1982.